

**BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA**

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<b>IN THE MATTER OF:</b>	)	<b>Case No. 07-17</b>
	)	
ROBERT T. VOLK, CPA	)	
CPA #003742	)	
6410-7 <sup>th</sup> Street SW, Suite C	)	
Cedar Rapids, IA 52404	)	
	)	<b>COMBINED STATEMENT OF</b>
	)	<b>CHARGES AND CONSENT ORDER</b>
	)	<b>IN DISCIPLINARY CASE</b>
<b>Respondent</b>	)	
	)	

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**A. Statement of Charges**

1. The Iowa Accountancy Examining Board ("Board") has jurisdiction of this disciplinary matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2007).

2. Respondent was issued Iowa CPA certificate number 003742 on the 2<sup>nd</sup> day of February 1981. Respondent allowed his certificate to lapse in 1987 and did not reinstate his certificate until May 24, 2007. While his certificate was lapsed, Respondent held himself out to the public as a CPA. The certificate is currently active and will next expire June 30, 2009.

3. The Board charges Respondent with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), and 542.10(1)(c), (d), (i) and (j); and 193A Iowa Administrative Code 5.5(2). The Respondent was providing services within industry at a time when the application of the law was less clear than it is under the Enabling Act that become effective in 2002.

4. The Board and Respondent have agreed to fully resolve these charges through the following Consent Order, rather than proceed to contested case hearing.

**B. Settlement Agreement and Consent Order**

5. Respondent has a right to a hearing on the charges, but waives his right to hearing and all attendant rights, including the right to seek judicial review, by freely and voluntarily entering into this Order. This Consent Order constitutes discipline against the Respondent, and is the final agency order in the contested case, pursuant to Iowa Code section 17A.10 and 193 Iowa Administrative Code 7.4.

6. Respondent agrees the State's counsel may present this Order to the Board and may have ex parte communications with the Board while presenting it.

7. This Order shall be part of the permanent record of Respondent and shall be considered by the Board in determining the nature and severity of any future disciplinary action

to be imposed in the event of any future violations.

8. This Combined Statement of Charges and Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2007).

9. Failure to comply with the provisions of this Order shall be grounds for further disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2007). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

10. This Order is subject to approval of the Board:

(a) If the Board fails to approve this Order, it shall be of no force or effect on either party, and it shall not be admissible for any purpose in further proceedings in this matter.

(b) If the Board approves this Order, it shall fully dispose of all issues in this case.

**IT IS THEREFORE ORDERED:**

- A. Respondent is reprimanded for practicing public accountancy on a lapsed certificate.
- B. Respondent shall pay a civil penalty of \$500 by July 30, 2007.
- C. Respondent shall notify the clients/and or the employer for whom he provided services while using the title "CPA" that he was not properly certified. Respondent shall include in his client notification list any client for whom he provided services using the CPA title between May 24, 2002 and the date he reinstated on May 24, 2007. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. Respondent shall provide copies of the letters to the Board office by July 1, 2007. He may submit a form of the letter with the names of clients/employers to whom he sent the letter.

**AGREED AND ACCEPTED:**

**The Respondent**

[Redacted Signature]

Robert T. Volk, CPA

6/25/07  
Date

**The Iowa Accountancy  
Examining Board**

[Redacted Signature]

By: Telford A. Lodden, CPA, Chair

7/11/07  
Date